



The Commonwealth of Massachusetts

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

FIRST SET OF INFORMATION REQUESTS OF THE DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY SETTLEMENT INTERVENTION STAFF TO WHITINSVILLE WATER COMPANY DTE 06-64

Pursuant to 220 C.M.R. § 1.06 (6)(c), the Department of Telecommunications and Energy ("Department") Settlement Intervention Staff ("SIS") submits to Whitinsville Water Company ("WWC") its First Set of Information Requests.

Instructions

The following instructions apply to this set of Information Requests and all subsequent Information Requests issued by SIS to WWC in this proceeding.

1. Each request should be answered in writing on a separate, three-hole punch page with a recitation of requests, a reference to request number, the docket number of the case and the name of the person responsible for the answer.
2. Do not wait for all answers to be completed before supplying answers. Provide the answers as they are completed.
3. These requests shall be deemed continuing so as to require further supplemental responses if WWC or any of its witnesses receives or generates additional information within the scope of these requests between the time of the original response and the close of the record in this proceeding.
4. The term "provide complete and detailed documentation" means:

Provide all data, assumptions and calculations relied upon. Provide the source of and basis for all data and assumptions employed. Include all studies, reports and planning documents from which data, estimates or assumptions were drawn and support for how the data or assumptions were used in developing the projections or estimates. Provide and explain all supporting work papers.
5. The term "document" is used in its broadest sense and includes, without limitation, writings, drawings, graphs, charts, photographs, phono-records, microfilm, microfiche,

computer printouts, correspondence, handwritten notes, records or reports, bills, checks, articles from journals or other sources and other data compilations from which information can be obtained and all copies of such documents that bear notation or other markings that differentiate such copies from the original.

6. If any one of these requests is ambiguous, notify the Hearing Officer so that the request may be clarified prior to the preparation of a written response.
7. Please serve copies of the responses as follows: (a) an original and four (4) copies to Mary L. Cottrell, Secretary of the Department; and (b) one (1) copy to all parties. All written documents (except those for which confidential treatment is sought) should also be submitted to the Department in electronic format using one of the following methods: (1) by e-mail attachment to dte.efiling@state.ma.us and to Shaela.Collins@state.ma.us; or (2) on a 3.5" disk or CD-ROM, IBM-compatible format. The text of the e-mail or the disk label must specify: (1) the docket number of the proceeding (D.T.E. 06-64), (2) name of the person or company submitting the filing, and (3) a brief descriptive title of the document (e.g., Response to Information Requests). The electronic filing should also include the name, title and phone number of a person to contact in the event of questions about the filing. Text responses should be created in either Corel WordPerfect, Microsoft Word, or as an Adobe-compatible PDF file. Data or spreadsheet responses should be compatible with Microsoft Excel. Documents submitted in electronic format will be posted on the Department's Website, <http://www.mass.gov/dte>.

Requests

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| SIS 1-1 | Please provide WWC's balance sheet as of December 31, 2005, broken down by Department account number. |
| SIS 1-2 | Please provide a copy of WWC's most recent capital expenditures plan. If no such plan exists in writing, provide a summary of WWC's anticipated capital expenditures for the years 2006 through 2010. |
| SIS 1-3 | Please provide copies of all capital project work orders in excess of \$50,000 along with the final costs associated with each work order for the period from January 1, 1996 through December 31, 2005. As part of this response, provide any change orders associated with the work orders. |

- SIS 1-4 Refer to page 27 of Exhibit SBA-1, entitled "Workpaper DEPR 2005." Please explain the activity listed under System No. 427, "Tires for backh" and why WWC capitalized this item.
- SIS 1-5 Refer to page 27 of Exhibit SBA-1, entitled "Workpaper DEPR 2005." Please explain the activity listed under System No. 411, "Repair leak in h" and why WWC capitalized this item.
- SIS 1-6 Refer to page 27 of Exhibit SBA-1, entitled "Workpaper DEPR 2005." Please explain the activity listed in System No. 418, "Repairs to Dak" and why WWC capitalized this item.
- SIS 1-7 Refer to page 21 of Exhibit SBA-1, entitled "Schedule R-5." Please provide the date when WWC stopped taking depreciation on contributions in aid of construction ("CIACs").
- SIS 1-8 Refer to page 26 of Exhibit SBA-1, entitled "Workpaper CIAC." Please explain the following columns:
(1) "System No."; and
(2) "Beg. Accum. Depreciation."
- SIS 1-9 Refer to page 4 of Exhibit SBA-1, entitled "Table 1." Please itemize and explain the \$169,153 in test year "Merchandising and Jobbing Revenue(net)."
- SIS 1-10 Refer to page 4 of Exhibit SBA-1, entitled "Table 1." Please itemize and explain the \$3,600 in test year "Rental from Appliances."
- SIS 1-11 Refer to page 4 of Exhibit SBA-1, entitled "Table 1." Please itemize and explain the \$1,321 in test year "Miscellaneous Non-Operating Income."
- SIS 1-12 Refer to page 9 of Exhibit SBA-1, entitled "Table 6." Please provide complete and detailed documentation of the derivation of WWC's proposed charges for:
(1) "Turn on / Turn off Charges;" (2) "Charge for Testing Meter;" (3) "Cross Connection Testing Charge;" and (4) "Bad Check Fees."
- SIS 1-13 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please define and explain the labor cost account numbers provided in this schedule.
- SIS 1-14 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$28,779.73 booked to Account 603-1000. As part of this response, list by name and position each employee associated with this activity.

- SIS 1-15 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$61,786.36 booked to Account 610-1000. As part of this response, list by name and position each employee associated with this activity.
- SIS 1-16 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$59,744.50 booked to Account 610-1A00. As part of this response, list by name and position each employee associated with this activity.
- SIS 1-17 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$22,280.90 booked to Account 610-1D00. As part of this response, list by name and position each employee associated with this activity.
- SIS 1-18 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$16,777.68 booked to Account 610-1J00. As part of this response, list by name and position each employee associated with this activity.
- SIS 1-19 Refer to page 18 of Exhibit SBA-1, entitled "Schedule R-2." Please itemize and explain the \$167,361.91 in "Salaries & Wages charged to M&J in test year." As part of this response, list by name and position each employee associated with this activity.
- SIS 1-20 Refer to page 19 of Exhibit SBA-1, entitled "Schedule R-3." Please provide the test year electric bills associated with the Hill Street Booster Station, Mendon Road Pump Station, Whitins Station, as well as WWC's facilities at Lake Street and Main Street.
- SIS 1-21 Refer to page 19 of Exhibit SBA-1, entitled "Schedule R-3." Please itemize WWC's test year chemical expense by chemical, test year use, and test year expense.
- SIS 1-22 Refer to page 20 of Exhibit SBA-1, entitled "Schedule R-4" and to page 28 entitled "WP-MISC-CALCS." Please provide both the most current billings and policies associated with WWC's general liability and excess liability insurance policies.
- SIS 1-23 Refer to page 22 of Exhibit SBA-1, entitled "Schedule R-6." Please provide a copy of the property tax bills received during the years 2003, 2004, and 2005 from the Towns of Northbridge and Sutton.
- SIS 1-24 Refer to page 22 of Exhibit SBA-1, entitled "Schedule R-6." Please provide the most current property tax bills received by WWC.

- SIS 1-25 Refer to page 28 of Exhibit SBA-1, entitled "WP-MISC-CALCS." Please itemize and explain WWC's charitable contributions booked during the test year.
- SIS 1-26 Refer to page 28 of Exhibit SBA-1, entitled "WP-MISC-CALCS." Please provide a copy of WWC's most recent pension study.
- SIS 1-27 Refer to page 28 of Exhibit SBA-1, entitled "WP-MISC-CALCS." Please explain WWC's booking of pension contributions during the test year. As part of this response, provide the actual pension contribution made during the test year, and the amount booked during that same period, if different.
- SIS 1-28 Refer to page 28 of Exhibit SBA-1, entitled "WP-MISC-CALCS." Please explain WWC's booking of 2006 pension contributions. As part of this response, provide the total pension contribution made in 2006 as well as the amount booked, if different.
- SIS 1-29 Refer to page 24 of Exhibit SBA-1, entitled "Schedule R-8." Please provide complete and detailed documentation of WWC's bills associated with this rate case, including legal, rate consultant, and other direct expenses. This is an ongoing discovery question.
- SIS 1-30 Refer to page 303 of WWC's 2005 Annual Return. Please itemize and explain the expenses booked to Account 610-11, Miscellaneous General Expenses.
- SIS 1-31 Please explain how WWC finances its capital requirements. As part of this response, discuss WWC's historic and current ability to access the capital markets.
- SIS 1-32 Refer to page 7 of the prefiled testimony of Mr. Alcott. Please provide a copy of the allocated cost of service study ("COSS") provided in Whitinsville Water Company, D.P.U. 96-111 (1997).
- SIS 1-33 Refer to page 7 of the prefiled testimony of Mr. Alcott. Please explain how WWC updated the COSS used in its prior two rate cases for this proceeding, including any changes in methods, assumptions, etc. In addition, discuss how reliance upon an updated 11-year old COSS is consistent with ratemaking principles.
- SIS 1-34 Refer to page 33 of Exhibit SBA-1, entitled "Workpaper COSS." Please provide complete and detailed documentation used in preparing this schedule.

- SIS 1-35 Refer to page 33 of Exhibit SBA-1, entitled "Workpaper COSS." Please explain the footnote, "The allocation of customer related 'commercial' to Northbridge is based on the cost of providing this service not being recovered in M&J charges to Northbridge."
- SIS 1-36 Refer to page 31 of Exhibit SBA-1, entitled "Workpaper PROP:REV." Please explain Footnote (a) on this schedule.
- SIS 1-37 Refer to page 29 of Exhibit SBA-1, entitled "Workpaper SDC." Please explain how WWC currently books system development charge revenues, and how such revenues will be booked in the future.
- SIS 1-38 Refer to page 9 of Exhibit SBA-1, entitled "Table 6." Please provide the number of connection charges that were billed by meter size for the years 2000 through 2005.
- SIS 1-39 Refer to page 9 of Exhibit SBA-1, entitled "Table 6." Please provide complete and detailed documentation, including correspondence, related to the terminology "growth pays for growth" for establishing a system of charges which assigns a portion of the cost of new facilities directly to new customer.
- SIS 1-40 Refer to page 15 of Exhibit SBA-1, entitled "Table 9." Please provide complete and detailed documentation of the derivation of the trend values for the "Existing Backbone Facilities."
- SIS 1-41 Please provide a copy of the Massachusetts Department of Environmental Protection's ("DEP") most recent Comprehensive Compliance Evaluation for WWC.
- SIS 1-42 Please provide all correspondence between WWC and DEP regarding WWC's most recent Comprehensive Compliance Evaluation.
- SIS 1-43 Refer to page 3 of the prefiled testimony of Mr. Bunker. Please provide a copy of the DEP's consent order concerning the treatment facility for the Sutton Wellfield.
- SIS 1-44 Refer to page 5 of the prefiled testimony of Mr. Bunker. Please describe the safety and efficiency changes made by WWC that are referenced herein.
- SIS 1-45 Refer to page 5 of the prefiled testimony of Mr. Bunker. Please describe the consumer protections and water conservation incentives referenced herein.

SIS 1-46 Refer to page 9 of Exhibit SBA-1, entitled "Table 6." Please provide, for each year from 2000 to 2004, the number of times the following fees have been imposed on WWC's ratepayers: (1) "Turn on / Turn off Charges;" (2) "Charge for Testing Meter;" (3) "Cross Connection Testing Charge;" and (4) "Bad Check Fees."